

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK (SKAT) TAX
REFUND LITIGATION

This document relates to:
Case No. 18-cv-4047(LAK) (S.D.N.Y. Master
Docket)

18-MD-2865 (LAK)

ECF Case

SUPPLEMENTAL DECLARATION OF MARK D. ALLISON

I, MARK D. ALLISON, declare as follows:

1. This Declaration is being filed in supplement to my declaration filed on August 15, 2018 in Case No. 18-cv-4047(LAK), in conjunction with the Consolidated Defendants' Joint Motion to Dismiss (ECF Dkt. No. 36) (the "First Declaration").
2. I restate and incorporate by reference paragraphs 1 through 64 of the First Declaration and Exhibits 1 through 61 attached thereto.
3. I have personal knowledge of the matters stated in this declaration.
4. Attached hereto as Exhibit 62 is a true and correct copy of the Complaint filed by SKAT on June 15, 2018 in the High Court of Justice of the United Kingdom in *SKAT v. Indigo Global Partners Ltd., et al.*, Cl. No. CL-2018-000404.
5. Attached hereto as Exhibit 63 is a true and correct copy of the Danish Legal Guide 2018-2, Section A.A.10.3.2.; a certified translation thereof (Exhibit 63-A); and Certificate of Translation (Exhibit 63-B).

6. Attached hereto as Exhibit 64 is a true and correct copy of Sections 1, 4a, 11, 14, 35a, 35f, 40 and 48 of the Danish Tax Administration Act; a certified translation thereof (Exhibit 64-A); and Certificate of Translation (Exhibit 64-B).

7. Attached hereto as Exhibit 65 is a true and correct copy of the letter dated December 4, 2015 from the U.S. Department of the Treasury to SKAT, and the information enclosed therein, provided pursuant to the exchange of information provision (Article 26) of the U.S.-Denmark Income Tax Treaty.

I, MARK D. ALLISON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: October 30, 2018.

New York, NY

s/ Mark D. Allison

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